



The above chart shows fiscal year (FY) 2015 total lodging tax distribution by county. The 4% lodging facility use data is from the Office of Tourism & Business Development at the Montana Department of Commerce and [can be found here](#).

### Lodging Taxes

The state imposes two taxes on room charges collected by lodging facilities and campgrounds: a 3% lodging sales tax and a 4% lodging facility use tax. Their combined total for FY 2015 is \$46.9 million. The 4% lodging facility use tax revenue has increased at an average of 6.8% per year since its inception in FY 1988. The 3% sales tax is deposited directly into the general fund without a county identifier, therefore data for this chart was calculated based on the 4% facility use tax.

### County Per Capita Trends

In FY 2015, Gallatin County was the largest source of lodging taxes at 25% of total. Lodging taxes are concentrated in counties with large population centers; however, Park, Gallatin and Glacier counties have the highest per capita lodging tax, likely due to their proximity to the national parks.

Next week's Chart of the Week will provide more details on the distribution of these funds.